95 FEB 20 PM 1: 57

OUSE OF REPRESENTATIVES

I certify that the attached is a true and correct copy of the document which was filed of record in the Chief Clerk's Office and referred to the committee on:

Chief Clerk of the House

FILED FEB 1 6 1995

By Alexande

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H J.R. No. 72

A JOINT RESOLUTION

proposing a constitutional amendment relating to the ad valorem 1 2 taxation of open-space land used for wildlife management. 3

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

Article VIII, Section 1-d-1, Subsection (a), of the Texas Constitution is amended to read as follows:

To promote the preservation of open-space land, the legislature shall provide by general law for taxation of open-space land devoted to farm, [or] ranch, or wildlife management purposes on the basis of its productive capacity and may provide by general law for taxation of open-space land devoted to timber production on the basis of its productive capacity. The legislature by general law may provide eligibility limitations under this section and may impose sanctions in furtherance of the taxation policy of this section.

SECTION 2. The following temporary provision is added to the Texas Constitution:

TEMPORARY PROVISION. (a) The changes to the law made by Chapter 560, Acts of the 72nd Legislature, Regular Session, 1991, are validated.

- This section does not authorize a property owner to claim a refund of taxes paid unless the tax payment was challenged as provided by law before the effective date of this amendment.
- 23 (c) This temporary provision expires January 1, 1998.
- 24 SECTION 3. This proposed constitutional amendment shall

goge and make the

submitted to the voters at an election to be held November 5, 1996.

The ballot shall be printed to provide for voting for or against the proposition: "The constitutional amendment to allow open-space land used for wildlife management to qualify for tax appraisal in the same manner as open-space agricultural land and to permit the legislature to continue to limit that qualification to land that was eligible for appraisal as open-space agricultural land on January 1, 1992."

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|---------------------------------|------------------|--------------------------------|-------------------|----------------------|---------|
| signature/of primary author | | printed name of prim | ary author | - Dai | Z-22-9 |
| PERMISSION TO SIGN | TTO m2 | | | | |
| | il or resolution | #) | (check only one | e of the following): | |
| ALL REPRESENTA | TIVES | | | | |
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| THE FOLLOWING | KEPRESENTA | TIIVE(S): | • | | · |
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| authorize the Chief Clerk to | o include my n | ame as a coauthor of the legis | slation indicated | above: | |
| , | | | | | |
| A2120 Alexander | Date | A2115 Alien | Date | A2125 Alonzo | Date |
| | | | | | |
| A2105 Alvarado | Date | A2135 Averitt | Date | A2160 Bailey | Date |
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| A2200 Berlanga | Date | A2240 Black | Date | A2270 Bomer | Date |
| A2275 Bosse | Date | A2265 Brady | Date | A2260 Brimer | Date |
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| A2600 Counts | Date | A2605 Crabb | Date | A2610 Craddick | Dat |
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| A2645 Cuellar, Henry | Date | A2646 Cuellar, Renato | Date | A2635 Culberson | Dat |
| A2670 Danburg | Date | A2675 Davila | Date | A2625 Davis | Dat |
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| A3363 Denny | Date | A2705 Driver | Date | A2665 Dukes | Dat |
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| A3020 Grusendorf | Date | A3030 Gutierrez | Date | A3035 Haggerty | Dav |
| A2695 Hamric | Date | A3120 Harris | Date | A3170 Hartnett | Da |
| | | | Jun | | 24 |
| A3345 Hawley | Date | A3180 Heflin | Date | A3230 Hernandez | Da |
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| A3240 Hightower | Date | A3310 Hilbert | Date | A3250 Hilderbran | D |

For chief clerk use only
Bill or Resolution Number: HTR 72

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|---------------------|----------------|-------------------------|------|--------------------|------|
| A3275 Hill | Date | A3285 Hirschi | Date | A3305 Hochberg | Date |
| A3295 Holzheauser | Date | A3300 Horn | Date | A3315 Howard | Date |
| A3350 Hudson | Date | A3355 Hunter, Bob | Date | A3365 Hunter, Todd | Date |
| A3380 Jackson | Date | A3415 Janek | Date | A3395 Johnson | Date |
| A3405 Jones, Delwin | Date | A3400 Jones, Jesse | Date | A3440 Junell | Date |
| A3460 Kamel | Date | A3465 King | Date | A3485 Krusee | Date |
| A3490 Kubiak | Date | A3450 Kuempel | Date | A3510 Laney | Date |
| A3605 Lewis, Glenn | Date | A3600 Lewis, Ron | | A3615 Longoria | Date |
| A3620 Luna | Date | A3715 Madden | Date | A3750 Marchant | Date |
| A2700 Maxey | Date | A3665 McCall | Date | A3670 McCoulskey | Date |
| A3660 McDonald | Date | A3850 Moffat | Date | A3860 Moreno | Date |
| A3865 Mowery | Date | A3855 Munoz | Date | A3885 Naishtat | Date |
| A3895 Nixon | Date | A3875 Oakley | Date | A3990 Ogden | Date |
| A3880 Oliveira | Date | A4020 Park | Date | A4070 Patterson | Date |
| A4180 Pickett | Date | A4185 Pitts | Date | A4110 Place | Date |
| A4190 Price | Date | A4200 Puente | Date | A4230 Rabuck | Date |
| A4210 Ramsay | Date | A4240 Rangel | Date | A4235 Raymond | Date |
| A4236 Reyna | Date | A4260 Rhodes | Date | A4315 Rodriguez | Date |
| Ar Markemo | Date | A4305 Rusling | Date | A4370 Sadler | Date |
| A4380 Saunders | HIO/95 Date | A4425 Seidlits | Date | A4460 Serna | Date |
| A4435 Shields | Date | A4445 Siebert | Date | A4530 Smithee | Date |
| A4550 Solis | Date | A4505 Solomons | Date | A4510 Stiles | Date |
| A4570 Swinford | Date | A4585 Talton | Date | A4605 Telford | Date |
| A4630 Thompson | Date | A4635 Tillery | Date | A4640 Torres | Date |
| | | | | | |
| 30 Turner, Bob | Date | A4685 Turner, Sylvester | Date | A4690 Uher | Date |
| A4720 Van de Putte | Date | A4990 Walker | Date | A4995 West | Date |
| A5010 Williamson | Date | A4970 Willis | Date | A5000 Wilson | Date |
| A5015 Wohlgemuth | Date | A4980 Wolens | Date | A5005 Woolley | Date |
| A5025 Yarbrough | Date | A5030 Yost | Date | A5040 Zbranek | Date |

HOUSE COMMITTEE REPORT

1st Printing

By Alexander

H.J.R. No. 72

The machine in the

A JOINT RESOLUTION

| 1 | proposing a constitutional amendment relating to the ad valorem |
|----|---|
| 2 | taxation of open-space land used for wildlife management. |
| 3 | BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS: |
| 4 | SECTION 1. Article VIII, Section 1-d-1, Subsection (a), of |
| 5 | the Texas Constitution is amended to read as follows: |
| 6 | (a) To promote the preservation of open-space land, the |
| 7 | legislature shall provide by general law for taxation of open-space |
| 8 | land devoted to farm, [or wildlife management purposes |
| 9 | on the basis of its productive capacity and may provide by general |
| 10 | law for taxation of open-space land devoted to timber production on |
| 11 | the basis of its productive capacity. The legislature by general |
| 12 | law may provide eligibility limitations under this section and may |
| 13 | impose sanctions in furtherance of the taxation policy of this |
| 14 | section. |
| 15 | SECTION 2. The following temporary provision is added to the |
| 16 | Texas Constitution: |
| 17 | TEMPORARY PROVISION. (a) The changes to the law made by |
| 18 | Chapter 560, Acts of the 72nd Legislature, Regular Session, 1991, |
| 19 | are validated. |
| 20 | (b) This section does not authorize a property owner to |
| 21 | claim a refund of taxes paid unless the tax payment was challenged |
| 22 | as provided by law before the effective date of this amendment. |
| 23 | (c) This temporary provision expires January 1, 1998. |
| 24 | SECTION 3. This proposed constitutional amendment shall be |

H.J.R. No. 72

- submitted to the voters at an election to be held November 5, 1996.
- 2 The ballot shall be printed to provide for voting for or against
- 3 the proposition: "The constitutional amendment to allow open-space
- 4 land used for wildlife management to qualify for tax appraisal in
- 5 the same manner as open-space agricultural land and to permit the
- 6 legislature to continue to limit that qualification to land that
- 7 was eligible for appraisal as open-space agricultural land on
- 8 January 1, 1992."

COMMITTEE REPORT

The Honorable Pete Laney Speaker of the House of Representatives 4-24-95 (date)

| Sir: | | | | | |
|--|--------------------------|-----------------------|-------------------------|------------------------|--------------------------|
| We, your COMMIT | | | | | |
| to whom was referr back with the recon | ed HJ nmendation that | ? 72 it | have had the | same under conside | ration and beg to report |
| (X) do pass, with a () do pass, with a () do pass and b | amendment(s). | Complete Committe | e Substitute is recomm | ended in lieu of the c | original measure. |
| (☆) yes () no | | | | | |
| () yes (<u>X</u>) no | A criminal justi | ce policy impact sta | tement was requested. | | |
| () yes (<u>X</u>) no | An equalized e | ducational funding i | mpact statement was r | equested. | |
| () yes (X) no | An actuarial ar | alysis was requeste | ed. | | |
| () yes (X) no | A water develo | pment policy impac | t statement was reques | ited. | |
| () The Committee | e recommends t | hat this measure be | e sent to the Committee | on Local and Conse | nt Calendars. |
| For Senate Measur | es: House Spon | sor | | | |
| | | | | | |
| | | | | | |
| The measure was r | eported from Co | ommittee by the follo | owing vote: | | |
| | | AYE | NAY | PNV | ABSENT |
| Craddick, Ch. | | X | | | |
| Wolens, V.C. | | X | | | |
| Finnell | | X | | | |
| Heflin | | X | | | |
| Holzheauser | | X | | | |
| Hom | | X | | | |
| Hunter, T. | | | | | X |
| Marchant | | | | | X |
| Oliveira | | X | | | |
| Place | | | | | X |
| Romo | | | | | X |
| | | | | | |
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| | | <u> </u> | | | |
| | | | | | |
| Total - - - | 7 aye | | CHAIRMAN | r linddu | E |

- absent

Ways & Means Committee
H.J.R. 72
By: Alexander
May 2, 1995
Committee Report (Unamended)

BACKGROUND

Article VIII, Section 1-d-1, Texas Constitution, requires the Legislature to provide for the appraisal of open space land used for a farm or ranch purpose on the basis of its productivity capacity. Chapter 23, Subchapter D, Tax Code, implements the constitutional provision by providing that on application, certain agricultural land may qualify for productivity appraisal if it meets a number of conditions.

PURPOSE

This resolution would require the legislature to provide laws allowing for the taxation of land devoted to "wildlife management" based on its productive capacity.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency or institution.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Article VIII, Section 1-d-1 (Open-Space Land), Subsection (a), Texas Constitution, by specifically designating that wildlife management shall be listed and provided under general law for taxation of open-space land.

SECTION 2. Provides for a temporary provision to the Texas Constitution as follows:

- (a) validates changes to law made by Chapter 560, Act of the 72 Legislature, Regular Session (H.B. 1298);
- (b) refunds for taxes paid may only be authorized if the property owner has challenged the land's status prior to the effective date of this amendment; and
- (c) temporary provision expires January 1, 1998.

SECTION 3. Provides for election date of November 5, 1996, and specifies ballot language.

SUMMARY OF COMMITTEE ACTION

Public notice was posted in accordance with the rules, and a public hearing was held on April 11, 1995. Representatives Clyde Alexander and Bob Turner explained the resolution. Without objection, H.J.R. 72 was left pending before the committee.

On April 24, 1995, the committee met in a formal meeting and considered H.J.R. 72 on pending business. By a record vote of 7 ayes, 0 nays, 0 present not voting and 4 absent, the committee voted to report H.J.R. 72 to the House without amendment with the recommendation that it do pass.

CDH H.J.R. 72 74(R) Page 1 of 2

For purposes of testimony, the committee considered H.J.R. 72 and H.B. 1358 together. The following persons testified in favor of one or more of the bills (4/11/95):

David K. Langford, representing himself and the Texas Wildlife Assn. (HB 1358, HJR 72)

John Stokes, representing the Nature Conservancy of Texas (HB 1358)

Dede Armentrout, representing herself and the National Audubon Society,

Ted Eubanks, representing himself (HB 1358)

Audubon Council of Texas (HB 1358).

LEGISLATIVE BUDGET BOARD Austin, Texas

FISCAL NOTE 74th Regular Session

April 9, 1995

TO: Honorable Tom Craddick, Chair Committee on Ways & Means House of Representatives Austin, Texas IN RE: House Joint Resolution No. 72 By: Alexander

FROM: John Keel, Director

In response to your request for a Fiscal Note on House Joint Resolution No. 72 (Proposing a constitutional amendment relating to the ad valorem taxation of open-space land used for wildlife management.) this office has determined the following:

The resolution , upon voter approval, would amend Article VIII, Section 1-d-1, Texas Constitution, by requiring the legislature to provide that laws allowing the taxation of land devoted to "wildlife management" be based on its productivity capacity. The resolution would add to the definition of "agricultural use" the use of land for "wildlife management".

The resolution would also add a temporary provision to allow refunds for prior use as wildlife management land only if the property owner had challenged the land's taxable status before the effective date of this amendment. This temporary provision would expire January 1, 1998.

The fiscal implication to the State or units of local government cannot be determined.

The cost to the State for publication of the resolution is \$90,000.

Source:

Comptroller of Public Accounts

LBB Staff: JK, BR, DF

LIST OF HOUSE AMENDMENTS CONSIDERED

HJR72.2n - Second Reading

| AMENDMENT # | AUTHOR | DESCRIPTION | ACTION |
|-------------|-----------|-------------|---------|
| 1 | Alexander | Amendment | Adopted |



FLOOR AMENDMENT NO.

BY alexander

Amend H.J.R. No. 72 by striking page 1, line 24, through page 2, line 8, and substituting the following:

SECTION 3. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 7, 1995. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to allow open-space land used for wildlife management to qualify for tax appraisal in the same manner as open-space agricultural land, subject to eligibility limitations provided by the legislature."

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ADOPTED

MAY 8 1995

Cynthia CuharAf Chief Clerk House of Representatives

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HOUSE ENGROSSMENT

By Alexander, et al.

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H.J.R. No. 72

A JOINT RESOLUTION

- proposing a constitutional amendment relating to the ad valorem taxation of open-space land used for wildlife management.
- 3 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- SECTION 1. Article VIII, Section 1-d-1, Subsection (a), of the Texas Constitution is amended to read as follows:
 - (a) To promote the preservation of open-space land, the legislature shall provide by general law for taxation of open-space land devoted to farm, [or] ranch, or wildlife management purposes on the basis of its productive capacity and may provide by general law for taxation of open-space land devoted to timber production on the basis of its productive capacity. The legislature by general law may provide eligibility limitations under this section and may impose sanctions in furtherance of the taxation policy of this section.
- SECTION 2. The following temporary provision is added to the Texas Constitution:
- 17 <u>TEMPORARY PROVISION.</u> (a) The changes to the law made by
 18 <u>Chapter 560</u>, Acts of the 72nd Legislature, Regular Session, 1991,
 19 are validated.
- 20 (b) This section does not authorize a property owner to
 21 claim a refund of taxes paid unless the tax payment was challenged
 22 as provided by law before the effective date of this amendment.
- 23 (c) This temporary provision expires January 1, 1998.
- 24 SECTION 3. This proposed constitutional amendment shall be

H.J.R. No. 72

- submitted to the voters at an election to be held November 7, 1995.
- 2 The ballot shall be printed to permit voting for or against the
- 3 proposition: "The constitutional amendment to allow open-space
- 4 land used for wildlife management to qualify for tax appraisal in
- 5 the same manner as open-space agricultural land, subject to
- 6 eligibility limitations provided by the legislature."

By: Alexander, et al. (Senate Sponsor - Montford) H.J.R. No. 72 (In the Senate - Received from the House May 9, 1995; May 11, 1995, read first time and referred to Committee on Finance; May 18, 1995, reported favorably by the following vote: Yeas 11, Nays 0; May 18, 1995, sent to printer.)

6 HOUSE JOINT RESOLUTION

proposing a constitutional amendment relating to the ad valorem taxation of open-space land used for wildlife management.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

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(c) This temporary provision expires January 1, 1998.

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* * * * *

FAVORABLE SENATE COMMITTEE REPORT ON

| | (date) | -95 <u>-</u> |
|---------------------------------------|-------------------------|--|
| We, your Committee on | FINANCE | , to which was referred the attached measure, |
| have on | <u>;</u>) | e under consideration and I am instructed to report it |
| (4) do pass and be printed | | |
| () do pass and be ordered not printed | | |
| () and is recommended for placement | on the Local and Uncont | tested Bills Calendar. |

SB

A revised fiscal note was requested. () yes (4) no

An actuarial analysis was requested. () yes () no

Considered by subcommittee. () yes () no

The measure was reported from Committee by the following vote:

| | YEA . | NAY | ABSENT | PNV |
|-------------------|--------------------------|-----|--------|----------------|
| Montford, Chair | | | 1 | |
| Brown, Vice-Chair | \[\sum_{\text{\chi}} \] | | | · - |
| Barrientos | | | | |
| Bivins | | | | - |
| Ellis | L | | | |
| Lucio | <i>-</i> | | | |
| Moncrief | <u></u> | | | · |
| Ratliff | L | | | |
| Rosson | L | | | |
| Sibley | <u></u> | | | |
| Truan | <u></u> | | | |
| Turner | | | | ~ |
| Zaffirini | | | | |
| TOTAL VOTES | 11 | 0 | 0 | 2 |

COMMITTEE ACTION

| S260 Considered in public hearing S270 Testimony taken | |
|---|-----------|
| Jerry Sander | matrufaed |
| COMMITTEE CLERK | CHAIRMAN |
| Paper clip the original and one copy of this signed form to the original bill | |

Senate Research Center

H.J.R. 72 By: Alexander (Sponsor) Finance 05-17-95 Engrossed

BACKGROUND

Current law requires the Texas Legislature to provide for the appraisal of open space land used for a farm or ranch purpose on the basis of its productivity capacity. Chapter 23D, Tax Code, implements the constitutional provision by providing that certain agricultural land may qualify for productivity appraisal if it meets a number of conditions.

PURPOSE

As proposed, H.J.R. 72 requires the submission to the voters of a proposed constitutional amendment relating to the ad valorem taxation of open-space land used for wildlife management.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Article VIII, Section 1-d-1(a), Texas Constitution, to require the legislature to provide by general law for taxation of open-space land devoted to farm, ranch, or wildlife management purposes on the basis of its productive capacity. Authorizes the legislature to provide by general law for taxation of open-space land devoted to timber production on the basis of its productive capacity.

SECTION 2. Adds a temporary provision to the Texas Constitution, as follows:

TEMPORARY PROVISION. (a) Validates the changes to the law made by Chapter 560, Acts of the 72nd Legislature, Regular Session, 1991.

- (b) Provides that this section does not authorize a property owner to claim a refund of taxes paid unless the tax payment was challenged as provided by law before the effective date of this amendment.
- (c) Provides that this temporary provision expires January 1, 1998.

Senate Research Center

H.J.R. 72
By: Alexander (Montford)
Finance
05-19-95
Senate Committee Report (Unamended)

BACKGROUND

Current law requires the Texas Legislature to provide for the appraisal of open space land used for a farm or ranch purpose on the basis of its productivity capacity. Chapter 23D, Tax Code, implements the constitutional provision by providing that certain agricultural land may qualify for productivity appraisal if it meets a number of conditions.

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As proposed, H.J.R. 72 requires the submission to the voters of a proposed constitutional amendment relating to the ad valorem taxation of open-space land used for wildlife management.

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Senate Research Center

H.J.R. 72
By: Alexander (Montford)
Finance
05-19-95
Senate Committee Report (Unamended)

BACKGROUND

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- (c) Provides that this temporary provision expires January 1, 1998.

| From: S7540Al - | NOTE | | 05/18/9 | 5 15:46:38 |
|---------------------------------|--|----------|----------|------------|
| Subject: Revised: _ | _ (BILL NO.) WITNESS - FINANC WITNESS FORM 74th Legislatur | | | |
| COMMITTEE: Fin BILL: HJR | | | DATE: 05 | 18 95 |
| | Tour Business | FOR | AGAINST | ON |
| Representing: | Jay Propes | x | _ | _ |
| Name: Representing: City: | David K. Langford Tx. Wildlife Assn San Antonio | x | _ | _ |
| Representing: | Ruben Cantu Parks and Wildlife Dept. Austin | | _ | x |
| Name: Representing: City: | Ellis GillelandAustin | | x | _ |
| Name: Representing: City: | | | _ | _ |
| Name: Representing: City: | | | _ | _ |
| Name: Representing: City: | | | _ | _ |
| Name: Representing: City: | | <u> </u> | _ | _ |
| Name: Representing: City: | | | _ | _ |
| Name: Representing: City: | | | _ | _ |
| Name: Representing: City: | | | | |

LEGISLATIVE BUDGET BOARD Austin, Texas

FISCAL NOTE 74th Regular Session

May 12, 1995

TO: Honorable Senator John T. Montford, Chair Committee on Finance

Senate

Austin, Texas

IN RE: House Joint Resolution No. 72, as engrossed By: Alexander

FROM: John Keel, Director

In response to your request for a Fiscal Note on House Joint Resolution No. 72 (Proposing a constitutional amendment relating to the ad valorem taxation of open-space land used for wildlife management.) this office has determined the following:

The fiscal implication to the State and units of local government cannot be determined.

The cost to the State for publication of the resolution is \$90,000.

Source: LBB Staff: JK, RS, DF

LEGISLATIVE BUDGET BOARD Austin, Texas

FISCAL NOTE 74th Regular Session

April 9, 1995

TO: Honorable Tom Craddick, Chair Committee on Ways & Means House of Representatives Austin, Texas IN RE: House Joint Resolution No. 72 By: Alexander

FROM: John Keel, Director

In response to your request for a Fiscal Note on House Joint Resolution No. 72 (Proposing a constitutional amendment relating to the ad valorem taxation of open-space land used for wildlife management.) this office has determined the following:

The resolution, upon voter approval, would amend Article VIII, Section 1-d-1, Texas Constitution, by requiring the legislature to provide that laws allowing the taxation of land devoted to "wildlife management" be based on its productivity capacity. The resolution would add to the definition of "agricultural use" the use of land for "wildlife management".

The resolution would also add a temporary provision to allow refunds for prior use as wildlife management land only if the property owner had challenged the land's taxable status before the effective date of this amendment. This temporary provision would expire January 1, 1998.

The fiscal implication to the State or units of local government cannot be determined.

The cost to the State for publication of the resolution is \$90,000.

Source:

Comptroller of Public Accounts

LBB Staff: JK, BR, DF

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ENROLLED

H.J.R. No. 72

A JOINT RESOLUTION

- proposing a constitutional amendment relating to the ad valorem taxation of open-space land used for wildlife management.
- 3 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- SECTION 1. Article VIII, Section 1-d-1, Subsection (a), of the Texas Constitution is amended to read as follows:
- To promote the preservation of open-space land, 6 7 legislature shall provide by general law for taxation of open-space land devoted to farm, [or wildlife management purposes 8 9 on the basis of its productive capacity and may provide by general 10 law for taxation of open-space land devoted to timber production on 11 the basis of its productive capacity. The legislature by general law may provide eligibility limitations under this section and may 12 13 impose sanctions in furtherance of the taxation policy of this 14 section.
- SECTION 2. The following temporary provision is added to the Texas Constitution:
- 17 <u>TEMPORARY PROVISION. (a) The changes to the law made by</u>
 18 <u>Chapter 560, Acts of the 72nd Legislature, Regular Session, 1991,</u>
 19 are validated.
- 20 (b) This section does not authorize a property owner to
 21 claim a refund of taxes paid unless the tax payment was challenged
 22 as provided by law before the effective date of this amendment.
- (c) This temporary provision expires January 1, 1998.
- 24 SECTION 3. This proposed constitutional amendment shall be

H.J.R. No. 72

- submitted to the voters at an election to be held November 7, 1995.
- 2 The ballot shall be printed to permit voting for or against the
- 3 proposition: "The constitutional amendment to allow open-space
- 4 land used for wildlife management to qualify for tax appraisal in
- 5 the same manner as open-space agricultural land, subject to
- 6 eligibility limitations provided by the legislature."

| | Preside | nt of | the Se | nate | | | | Spea | aker | of (| the H | ouse | |
|-----|---------|---------|--------|-------|-------|----|--------------|--------|-------|------|--------|--------|-----|
| | I cer | tify t | nat H. | J.R. | No. | 72 | was | passed | d by | the | House | e on | May |
| 8, | 1995, | by the | follo | wing | vote | :: | Yeas | 136, | Nays | 0, | 2 pr | esent, | not |
| vot | ing. | | | | | | | | | | | | |
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| | | | | | | | | Chief | Cle | rk o | of the | e Hous | e |
| | | | | | | | | | | | | | |
| | I cer | tify th | nat H. | J.R. | No. | 72 | was | passed | d by | the | Sena | te on | May |
| 26, | 1995, b | y the | Eollow | ing ' | vote: | Y | <i>l</i> eas | 31, Na | ays O | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | Secre | etary | of | the s | Senate | |
| | | | | | | | | | | | | | |
| REC | EIVED: | | | | | _ | | | | | | | |
| | | | Date | | | | | | | | | | |
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| | - | Secr | etarv | of S | tate | - | | | | | | | |

| Preside | nt of the Senate | Speaker of the House |
|---------------------------|----------------------|---|
| | | $\frac{172}{(1)}$ was passed by the House on |
| 136 | (2) | 1995, by the following vote: |
| Yeas $\frac{7.00}{(3)}$, | Nays 0, 2 pres | (4) VO(112) |
| | | |
| | | Chief Clerk of the House |
| I cer | tify that H.J.R. No. | $72^{\prime\prime}$ was passed by the Senate on |
| May | 26 v , | 1995, by the following vote: |
| Yeas $\frac{31}{(6)}$, | Nays O | (7) |
| (0) | | |
| | | Secretary of the Senate |
| | | |
| | | |
| RECEIVED: | | |
| • | Date | <u>-</u> |
| , | | |
| • | Secretary of State | - |

**** Preparation: CT23;

Senate Research Center

H.J.R. 72 By: Alexander (Montford) Finance 6-29-95 Enrolled

BACKGROUND

Current law requires the Texas Legislature to provide for the appraisal of open space land used for a farm or ranch purpose on the basis of its productivity capacity. Chapter 23D, Tax Code, implements the constitutional provision by providing that certain agricultural land may qualify for productivity appraisal if it meets a number of conditions.

PURPOSE

As enrolled, H.J.R. 72 requires the submission to the voters of a proposed constitutional amendment relating to the ad valorem taxation of open-space land used for wildlife management.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Article VIII, Section 1-d-1(a), Texas Constitution, to require the legislature to provide by general law for taxation of open-space land devoted to farm, ranch, or wildlife management purposes on the basis of its productive capacity. Authorizes the legislature to provide by general law for taxation of open-space land devoted to timber production on the basis of its productive capacity.

SECTION 2. Adds a temporary provision to the Texas Constitution, as follows:

TEMPORARY PROVISION. (a) Validates the changes to the law made by Chapter 560, Acts of the 72nd Legislature, Regular Session, 1991.

- (b) Provides that this section does not authorize a property owner to claim a refund of taxes paid unless the tax payment was challenged as provided by law before the effective date of this amendment.
- (c) Provides that this temporary provision expires January 1, 1998.

H.J.R. No. 72

2-16-97 Filed with the Chief Clerk

By- - AlexAndER

Proposing a constitutional amendment relating to the ad valorem taxation of open-space land used for wildlife management.

| FEB 20 | 1995 | Read first time and referred to Committee on WAYS AND MEANS |
|--------------------------|---------------|---|
| <u>H-</u> | 24-95 | Reportedfavorably (as-amended) (as-substituted) |
| MAY | 0 3 1995 | Sent to Committee on Calendars |
| MAY | 8 1995 | Read second time (comm. subst.) (amended) and adopted (passed to third reading) by a record vote of |
| MAY | 8 1995 | record vote of |
| MAY | g 1995 | Sent to Senate |
| OTHER HO | OUSE ACTIO | CHIEF CLERK OF THE HOUSE |
| MAY 09 | | Received from the House Read and referred to Committee on |
| MAY 18 | 1995 | Reported favorably |
| MAY 2 | 6 1995 | Senate and Constitutional Rules to permit consideration suspended by (unanimous consent) |
| MAY 2 | 6 1995 | Read second time,, and passed to third reading by (unanimous consent) A viva voce voice yeas, nays) |
| | 1096 | Senate and Constitutional 3 Day Rules suspended by a vote of 31 yeas, 0 nays |
| | 2 6 1995 | Read third time,, and passed by 3/ yeas, nays |
| <u>5-26</u> other ser | | Returned to the House SECRETARY OF THE SENATE |

| MAY 26 1995 | Returned from the Senate (as substituted) (with amendments) |
|-------------|---|
| | House concurred in Senate amendments by a (non-record vote) (record vote of |
| | House refused to concur in Senate amendments and requested the appointment of a conference committee by a (non-record vote) (record vote of |
| | Senate granted House request. Senate conferees appointed:, Chair |
| | Conference committee report adopted (rejected) by the House by a record vote of present, not voting |
| | Conference committee report adopted (rejected) by the Senate by a record vote of veas. |